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Rufus, Miller & Associates, A.C.
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Academic Background

Doctor of Business Administration in Finance, 2015
Nova Southeastern University, Fort Lauderdale, FL

Master of Financial Economics, 2006
Ohio University, Athens, OH

Bachelor of Business Administration in Finance, 2004
Marshall University, Huntington, WV

Employment History

Professional

2017 to Present: Forensic Analyst
Rufus, Miller & Associates, A.C., Huntington, WV

2003 to 2016: Forensic Analyst
Rufus & Rufus, A.C., Huntington, WV

2006 to Present: Investment Advisor
Advanced Investment Strategies, Huntington, WV

Academic

2008 to 2018: Instructor, Master of Forensic Accounting (MFAcc) Program
University of Charleston, Charleston, WV

2008 to 2010: Instructor
The Forensic Institute at the University of Charleston, Charleston, WV

Certifications

Chartered Financial Analyst (CFA), 2008
Certified Valuation Analyst (CVA), 2004

Professional Associations

CFA Institute
National Association of Certified Valuers and Analysts

Publications

“Does Improved Governance Lead to a Higher Share of FDI in Foreign Equity Investments?”
Asia-Pacific Journal of Financial Studies, July 2019
(Co-authored with H. Young Baek & Pankaj K. Maskara)

“Do Golden Parachutes Matter? Evidence from Firms that Ultimately Filed for Bankruptcy”
The Quarterly Review of Economics and Finance, May 2017
(Co-authored with Pankaj K. Maskara)

Forensic Accounting, 1st Ed.
Pearson Higher Education, 2014
(Co-authored with Robert J. Rufus and William Hahn)

“Conversion of Separate Property into Marital Property in Divorce”
The Valuation Examiner, Jul./Aug. 2012
(Co-authored with Robert J. Rufus, Revised and republished from *AJFL* article below)

“What’s Mine is Yours and What’s Yours is Mine Until Divorce: Theory of Transmutation”
American Journal of Family Law, Summer 2012
(Co-authored with Robert J. Rufus)

“The World of Forensic Accounting”
The West Virginia CPA, March 2010
(Co-authored with Robert J. Rufus)

Accredited Fraud Investigator Training Manual, 5th Ed.
Rufus & Rufus Accounting Corporation, December 2009
(Co-authored with Robert J. Rufus)

“Attorney-Client Privilege and the Forensic Accountant”
The Valuation Examiner, July/August 2007
(Co-authored with Robert J. Rufus)

Presentations

“The Challenge of Business Valuation”
West Virginia Family Court Judicial Education Conference, October 2014, Charleston, WV
(Presented with Robert J. Rufus)

“Managing Customer Variability in the Golf Course Industry”
2009 Annual Conference, International Society of Travel & Tourism Educators
October 2009, San Antonio, TX

“Valuing a Professional Practice as a Marital Asset”
West Virginia Family Law Seminar, September 2009, Morgantown, WV
(Presented with Robert J. Rufus)

Professional Service

Sept. 6, 2017: Facilitator, Case Analysis by Webinar
National Association of Certified Valuers and Analysts

Work Experience

Economic analysis related to divorce actions, including marital estate valuations, valuations
of closely-held businesses and professional practices, pension valuations and income
capacity determinations

Economic analysis of damages in personal injury, wrongful death, wrongful termination and
lost business profits claims

Business valuations for buy/sell transactions, estate/gift tax filings, marital dissolutions and
dissenting shareholder actions

Expert economic and accounting testimony in West Virginia and Ohio courts

Graduate-level instruction in forensic accounting

Investment advisory services

Laura Savory Miller, DBA, CFA, CVA
Expert Witness Testimony - 2014 to Present

Case	Jurisdiction	Style	Engaging Attorney	Date	Type	Subject
Cochran v. Cochran	Cabell Co. Family	12-D-1130	D. Scott Bellomy	04/21/14	Deposition	Business Valuation
Houvouras v. Houvouras	Cabell Co. Family	12-D-0711	David Lockwood	07/14/14	Hearing	Business Valuation
Kessel v. Kessel	Lincoln Co. Family	13-D-18	Brittany Stonestreet	08/05/14	Hearing	Business Valuation
Cochran v. Cochran	Cabell Co. Family	12-D-1130	D. Scott Bellomy	08/14/14	Hearing	Business Valuation
Styer v. American Electric Power Co., et al.	Meigs Co. OH Circuit	13-CV-066	Travis Mohler	08/25/14	Deposition	Economic Damages
Boggs v. American Electric Power Co., et al.	Meigs Co. OH Circuit	13-CV-067	Travis Mohler	08/25/14	Deposition	Economic Damages
Leonard v. Martinsburg Radiology Assoc., et al.	Berkeley Co. Circuit	13-C-537	R. R. Fredeking, II	11/06/14	Deposition	Economic Damages
Daugherty, et al. v. Cerra, et al.	Kanawha Co. Circuit	08-C-2080	Harry Bell	01/09/15	Deposition	Economic Damages
Bolano v. Bolano	Cabell Co. Family	13-D-438	Jennifer Ransbottom	05/20/15	Hearing	Business Valuation
Neilan v. Yeager	Nicholas Co. Family	14-D-51	Lyne Ranson	06/18/15	Hearing	Investment Advising
Boggs v. American Electric Power Co., et al.	Meigs Co. OH Circuit	13-CV-067	Travis Mohler	08/14/15	Trial	Economic Damages
White v. White	Fayette Co. Family	13-D-202	Debra Kilgore	11/04/15	Hearing	Business Valuation
Keener v. Keener	Kanawha Co. Family	15-D-10	Arik Paraschos	11/17/15	Hearing	Earning Capacity
Joseph v. Joseph	Ohio Co. Family	11-D-370	Jo Lynne Nugent	02/02/16	Hearing	Business Valuation
Estate of Walker v. Kaplan Trucking Co., et al.	Southern District of WV	1:15-2319	J. Ryan Stewart	04/19/16	Deposition	Earning Capacity
Holmes v. Holmes	Kanawha Co. Family	12-D-714	Mark Swartz	08/03/16	Hearing	Business Valuation
Ellis v. Ellis	Kanawha Co. Family	15-D-915	James Douglas	09/08/16	Hearing	Business Valuation
Ratliff v. Ratliff	Gilmer Co. Family	15-D-25	James Douglas	09/23/16	Hearing	Business Valuation
Joseph v. Joseph	Ohio Co. Family	11-D-370	Jo Lynne Nugent	02/02/16	Deposition	Business Valuation
Styer v. American Electric Power Co., et al.	Meigs Co. OH Circuit	13-CV-066	Travis Mohler	07/25/17	Deposition	Economic Damages
Nanjundappa v. Mandapaka	Kanawha Co. Family	16-D-72	Charles R. Webb	09/12/17	Deposition	Asset Tracing
Bolano v. Bolano	Cabell Co. Family	13-D-438	Jennifer Ransbottom	11/30/17	Hearing	Business Valuation
Lawrence v. Grizzell, et al.	Cabell Co. Circuit	11-C-757	Travis Mohler	08/20/18	Trial	Economic Damages
Brush v. Brush	Raleigh Co. Family	17-D-511	Allyson Hilliard	11/27/18	Hearing	Business Valuation